

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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| In re Application of | : | Akinori Ohsako |
| Serial Number | : | 09/929,797 |
| Filing Date | : | August 14, 2001 |
| Examiner | : | Miranda Le |
| Group Art Unit | : | 2177 |
| For | : | EXPENDITURE MANAGEMENT SYSTEM, METHOD AND RECORDING MEDIA |

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TO: The Honorable Commissioner of Patents
and Trademarks
P.O. Box 1450
Alexandria VA 22313-1450

Sir:

In response to the Office Action dated September 7, 2004 relating to the above-identified application, please cancel Claims 2 - 4, 6, 7, 10 - 13 and 15 - 16, and amend certain remaining claims as set forth in Appendix A attached hereto; in addition, please consider the following remarks in support of the patentability of the claims.